



# State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

## **RESEARCH APPENDIX -** **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Added To File: 09/09/2003 (Per: MES)



☞ The 2003 drafting file for LRB 03s0157/2

has been copied/added to the 2003 drafting file for

# LRB 03s0172

☞ The attached 2003 draft was incorporated into the new 2003 draft listed above. For research purposes, this cover sheet and the attached drafting file were copied, and added, as a appendix, to the new 2003 drafting file. If introduced this section will be scanned and added, as a separate appendix, to the electronic drafting file folder.

☞ This cover sheet was added to rear of the original 2003 drafting file. The drafting file was then returned, intact, to its folder and filed.

**2003 DRAFTING REQUEST**

**Assembly Substitute Amendment (ASA-AB473)**

Received: 08/27/2003

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Frank Lasee (608) 266-9870

By/Representing: Lance

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters:

Subject: Tax - miscellaneous  
Tax (indiv) - misc.

Extra Copies:

Submit via email: YES

Requester's email: Rep.Lasee@legis.state.wi.us

Carbon copy (CC:) to:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Internet listing of delinquent taxpayers by the department of revenue (DOR)

---

**Instructions:**

See Attached. AB 473, LRB -0682/3, as modified by attached instructions

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 08/27/2003	csicilia 08/28/2003		_____			
/1			rschluet 08/28/2003	_____	lemery 08/28/2003	lemery 08/28/2003	
/2	mshovers	csicilia	pgreensl	_____	lemery	lemery	

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	09/04/2003	09/04/2003	09/04/2003	_____	09/05/2003	09/05/2003	

FE Sent For:

<END>

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/?	mshovers 08/27/2003	csicilia 08/28/2003					
/1			rschluet 08/28/2003		lemery 08/28/2003	lemery 08/28/2003	

12 MES 9/4/03 1/2 js 9/5/03 9/5/03

FE Sent For:

<END>

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**Topic:**

Internet listing of delinquent taxpayers by the department of revenue (DOR)

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See Attached. AB 473, LRB -0682/3, as modified by attached instructions

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/?

mshovers

1 is 8/28  
03

8.28.3  
<END>

FE Sent For:

## Shovers, Marc

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**From:** Burri, Lance  
**Sent:** Tuesday, August 26, 2003 1:50 PM  
**To:** Shovers, Marc; Grant, Peter  
**Subject:** AB 473

Hi Marc, disregard my messages from Tuesday, 8-26. We have more changes. Please draft the following into a substitute amendment:

Eliminate Section 2 of the bill.

We will insert a \$25,000 threshold (which was included in last session's bill) - DOR must include anybody who owes that much or more, and who meets the other criteria, on the list. DOR is authorized to include delinquent taxpayers who owe less, but must set a minimum amount of money and include everyone above that amount (no cherry-picking).

Eliminate the need for DOR to maintain paper and electronic versions of the list for public inspection.

All delinquent taxpayers who meet the criteria for inclusion on the list will be listed on the Internet. The top 100 delinquent taxpayers will be given their own, special page. DOR can do the rest of it however they choose, as long as the names and other information are all included.

The internet list will be updated monthly.

Also, we want to require that DOR disseminate info regarding tax delinquent status, when somebody asks. According to ss.71.78(2), you can pay a \$4 fee and get info about how much a person or company owed in taxes, but not how much they paid. If the party is delinquent, then the information should include that info.

Lance Burri  
Office of Rep. Frank Lasee  
888-534-0002 or 608-266-9870  
lance.burri@legis.state.wi.us

IN 8/27  
WANTED 8/28  
to ASA

2003 - 2004 LEGISLATURE

50157/11  
LRB-0682/2  
MES:kmg

js

FMNA

# 2003 ASSEMBLY BILL 473

bill  
intro  
SA

August 14, 2003 - Introduced by Representatives F. LASEE, VAN ROY, M. LEHMAN, JESKEWITZ, WEBER, SUDER, PETTIS, MONTGOMERY, HUNDERTMARK, HINES, ALBERS, LADWIG, KESTELL, KRAWCZYK, GARD, SERATTI and WASSERMAN, cosponsored by Senators ROESSLER, STEPP, DARLING, LAZICH, WIRCH and LASSA. Referred to Committee on Government Operations and Spending Limitations.

Reger cat

(Signature)

1 AN ACT to amend 139.91 (1); and to create 71.78 (4) (r), 71.88 (2) (c), 73.03 (59),  
2 77.61 (5) (b) 12. and 139.91 (4) of the statutes; relating to: requiring the  
3 Department of Revenue to prepare and maintain a list of delinquent taxpayer  
4 accounts and to post on the Internet the ~~top 100~~ names from the list and  
5 requiring the department to refund filing fees paid by certain persons who file  
6 appeals with the Tax Appeals Commission. *make available the list of delinquent taxpayers*

although DOR may  
set the threshold amount  
lower than  
\$25,000

## Analysis by the Legislative Reference Bureau

in excess of  
\$25,000

This bill requires the Department of Revenue (DOR) to prepare and maintain a list in printed form and on an electronic medium of delinquent taxpayer accounts, subject to a number of exceptions. The delinquent taxpayer accounts are accounts with tax obligations that are unpaid for more than 90 days after all appeal rights have expired. The list must contain the names, addresses, type of tax due, and amount of tax due, including interest, penalties, fees, and costs for each person on the list. The bill also requires DOR to create and maintain a site on the Internet that contains the ~~top 100~~ names on the list, with the associated delinquent taxpayer information. DOR is also required to make available for public inspection a printed copy of the ~~entire list~~ *information related to the Internet* ~~and a version of the list on an electronic medium that contains the name of every person on the list.~~ *upon request* DOR is required to update the Internet site on a monthly basis ~~and the printed and electronic versions of the list on a quarterly basis.~~

The Internet site must contain a special page for the ~~top 100~~ names on the list of the 100 persons who owe the greatest amount of delinquent taxes.

Substitute  
amendment



## ASSEMBLY BILL 473

*substitute  
amendment*

Under the bill, DOR may not post on the Internet ~~or maintain on the printed list or electronic medium~~ the name of any person who has reached an agreement or compromise with DOR or the Department of Justice, and is in compliance with that agreement, regarding the payment of delinquent taxes, or the name of any person who is protected by a stay that is in effect under the Federal Bankruptcy Code. To comply with these provisions, DOR is required to update the Internet site each business day and the printed list and electronic medium quarterly.

INS  
ANL

The bill also requires DOR to refund the filing fees to certain persons who did not file an income or income and franchise tax return; who are issued an assessment; and who, following an appeal based a petition filed with the Tax Appeals Commission (TAC), are determined by the TAC to owe no taxes.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

INS 2-1

1 SECTION 1. 71.78 (4) (r) of the statutes is created to read:

2 71.78 (4) (r) The secretary of revenue and employees of that department for the  
3 purpose of preparing and maintaining the list of persons with unpaid tax obligations  
4 as described in s. 73.03 (5) so that the list of such persons is available for public  
5 inspection.

c 61

INS  
2-5

6 SECTION 2. 71.88 (2) (c) of the statutes is created to read:

7 71.88 (2) (c) *Refund of filing fee.* With regard to a person who did not file an  
8 income or income and franchise tax return with the department and who is issued  
9 a notice of assessment, if, as a result of a petition filed by the person with the tax  
10 appeals commission under this subsection, the commission determines that the  
11 person owes no taxes that may be imposed under s. 71.02, 71.28, or 71.43, or is  
12 entitled to a refund, the department shall refund to the person any filing fee that the  
13 person was required to pay to file the person's petition with the commission.

14 SECTION 3. 73.03 (5) of the statutes is created to read:

c 61

## ASSEMBLY BILL 473

## SECTION 3

The department may prepare and maintain a list of such persons who owe delinquent taxes, as described in this subsection, of \$25,000 or less, if the list contains all persons whose delinquency is at or above the lower threshold set by the department.

73.03 (3b) To prepare and maintain a list, in printed form and on an electronic medium of all persons who owe delinquent taxes, including interest, penalties, fees, and costs, to the department which are unpaid for more than 90 days after all appeal rights have expired, and the names of the persons from this list who owe the greatest amount of delinquent taxes, including interest, penalties, fees, and costs, to the department shall be posted on the Internet at a site that is created and maintained by the department for this purpose. The Internet site shall list the names, addresses, type of tax due, and amount of tax due, including interest, penalties, fees, and costs for each person who has one of the top 100 delinquent taxpayer accounts. A printed copy of the list, and a version of the list on an electronic medium, shall be available for public inspection. The printed list and electronic medium shall also contain the name, address, type of tax due, and amount of tax due, including interest, penalties, fees, and costs for each person on the list. Except as otherwise provided in this subsection, the department shall update the Internet site on a monthly basis and the department shall update the printed copy of the list and the electronic medium on a quarterly basis. The department may not post on the Internet or maintain on the printed list or electronic medium the name of any person who has reached an agreement or compromise with the department, or the department of justice, under s. 71.92 and is in compliance with that agreement, regarding the payment of delinquent taxes, or the name of any person who is protected by a stay that is in effect under the Federal Bankruptcy Code; and the Internet posting shall be updated each business day, as defined in s. 562.01 (3m), to comply with these prohibitions and the printed list and electronic medium shall be updated quarterly to comply with these prohibitions.

SECTION 4. 77.61 (5) (b) 12. of the statutes is created to read:

and the Internet site shall also contain a special page for the 100 largest delinquent taxpayer accounts persons who have the

# ASSEMBLY BILL 473

77.61 (5) (b) 12. The secretary of revenue and employees of that department for the purpose of preparing and maintaining the list of persons with unpaid tax obligations as described in s. 73.03 (5) so that the list of such persons is available for public inspection.

**SECTION 5.** 139.91 (1) of the statutes is amended to read:

139.91 (1) The Except as provided in sub. (4), the department may not reveal facts obtained in administering this subchapter, except that the department may publish statistics that do not reveal the identities of dealers.

**SECTION 6.** 139.91 (4) of the statutes is created to read:

**139.91 (4)** The secretary of revenue and employees of that department may reveal facts obtained in administering this subchapter for the purposes of preparing and maintaining the list of persons with unpaid tax obligations as described in s. 73.03 (5) so that the list of such persons is available for public inspection.

**SECTION 7. Effective date.**

(1) This act takes effect on the first day of the 4th month beginning after publication.

**(END)**

2003-2004 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRBs01577?ins  
MES.....

INS-ANL

Currently, if any person requests information on the net Wisconsin income tax, Wisconsin franchise tax, or Wisconsin gift tax reported as paid or payable in the returns filed by any person for any individual year, DOR is required to provide the information if the requester proves his or her identity and signs a statement setting forth the person's address and reason for making the request, and indicating that he or she understands the statutes regarding the divulgement, publication, or dissemination of the requested information. Under the ~~bill~~, if DOR provides such information to a requester, the department must also provide information on any amount of delinquent taxes that the person owes as listed on the Internet site created in the ~~bill~~.

*Substitute  
amendment*

*Substitute  
amendment*

INS 2-1

Section # 71.78 (2) of the statutes is amended to read:

by any such individual  
or corporation

71.78 (2) DISCLOSURE OF NET TAX. The department shall make available upon suitable forms prepared by the department information setting forth the net Wisconsin income tax, Wisconsin franchise tax or Wisconsin gift tax reported as paid or payable in the returns filed by any individual or corporation for any individual year upon request. Before the request is granted, the person desiring to obtain the information shall prove his or her identity and shall be required to sign a statement setting forth the person's address and reason for making the request and indicating that the person understands the provisions of this section with respect to the divulgement, publication or dissemination of information obtained from returns as provided in sub. (1). The use of a fictitious name is a violation of this section. Within 24 hours after any information from any such tax return has been so obtained, the department shall mail to the person from whose return the information has been obtained a notification which shall give the name and address of the person obtaining the information and the reason assigned for requesting the information. The department shall collect from the person requesting the information a fee of \$4 for each return.

1987 a. 312; 1987 a. 411 ss. 99, 100, 188; 1991 a. 269, 301; 1993 a. 112, 399; 1995 a. 27 ss. 3420x to 3423g, 9116 (5); 1995 a. 233, 404; 1997 a. 27, 63, 237, 323; 1999 a. 32, 89. 1987 a. 312; 1987 a. 411 ss. 99, 100, 188; 1991 a. 269, 301; 1993 a. 112, 399; 1995 a. 27 ss. 3420x to 3423g, 9116 (5); 1995 a. 233, 404; 1997 a. 27, 63, 237, 323; 1999 a. 32, 89.

INS 2-5 501 CR 171.80 (23)

71.80 (23) The department shall make available upon request and upon suitable forms prepared by the department information for persons who owe the list and information concerning delinquent taxes that appears on the Internet site described under S. 73.03 (61).

**Shovers, Marc**

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**From:** Burri, Lance

**Sent:** Tuesday, September 02, 2003 12:59 PM

**To:** Shovers, Marc

**Subject:** AB 473 - changes

Marc, please remove the stuff about the DOR keeping paper or electronic lists for public inspection (page 3, lines 11-14). They will only be required to post the list on the internet.

Also, please change the effective date from 4 months after publication to 6 months.

Thanks.

Lance Burri

Office of Rep. Frank Lasee

888-534-0002 or 608-266-9870

[lance.burri@legis.state.wi.us](mailto:lance.burri@legis.state.wi.us)

09/02/2003



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRBs0157/1

MES:cjs:rs

ASSEMBLY SUBSTITUTE AMENDMENT,  
TO 2003 ASSEMBLY BILL 473

bill history  
sav

Wanted  
9/5  
IN 9/4

Gen cat

- 1 AN ACT to amend 71.78 (2) and 139.91 (1); and to create 71.78 (4) (r), 71.80 (23),  
2 73.03 (61), 77.61 (5) (b) 12. and 139.91 (4) of the statutes; relating to: requiring  
3 the Department of Revenue to prepare and maintain a list of delinquent  
4 taxpayer accounts and to post on the Internet the names from the list and  
5 requiring the department to make available the list of delinquent taxpayers.

**Analysis by the Legislative Reference Bureau**

This substitute amendment requires the Department of Revenue (DOR) to prepare and maintain a list of delinquent taxpayer accounts in excess of \$25,000, subject to a number of exceptions, although DOR may set the threshold amount lower than \$25,000. The delinquent taxpayer accounts are accounts with tax obligations that are unpaid for more than 90 days after all appeal rights have expired. The list must contain the names, addresses, type of tax due, and amount of tax due, including interest, penalties, fees, and costs for each person on the list. The substitute amendment also requires DOR to create and maintain a site on the Internet that contains the names on the list, with the associated delinquent taxpayer information. The Internet site must contain a special page for the names on the list of the 100 persons who owe the greatest amount of delinquent taxes. ~~DOR is also required to make available upon request a printed copy of the information related to the Internet list.~~ DOR is required to update the Internet site on a monthly basis.

Under the substitute amendment, DOR may not post on the Internet the name of any person who has reached an agreement or compromise with DOR or the Department of Justice, and is in compliance with that agreement, regarding the payment of delinquent taxes, or the name of any person who is protected by a stay that is in effect under the Federal Bankruptcy Code. To comply with these provisions, DOR is required to update the Internet site each business day.

Currently, if any person requests information on the net Wisconsin income tax, Wisconsin franchise tax, or Wisconsin gift tax reported as paid or payable in the returns filed by any person for any individual year, DOR is required to provide the information if the requester proves his or her identity and signs a statement setting forth the person's address and reason for making the request, and indicating that he or she understands the statutes regarding the divulgement, publication, or dissemination of the requested information. Under the substitute amendment, if DOR provides such information to a requester, the department must also provide information on any amount of delinquent taxes that the person owes as listed on the Internet site created in the substitute amendment.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1           SECTION 1. 71.78 (2) of the statutes is amended to read:

2           71.78 (2) DISCLOSURE OF NET TAX. The department shall make available upon  
3           suitable forms prepared by the department information setting forth the net  
4           Wisconsin income tax, Wisconsin franchise tax or Wisconsin gift tax reported as paid  
5           or payable in the returns filed by any individual or corporation, and any amount of  
6           delinquent taxes owed, as described in s. 73.03 (61), by any such individual or  
7           corporation, for any individual year upon request. Before the request is granted, the  
8           person desiring to obtain the information shall prove his or her identity and shall be  
9           required to sign a statement setting forth the person's address and reason for making  
10          the request and indicating that the person understands the provisions of this section  
11          with respect to the divulgement, publication or dissemination of information  
12          obtained from returns as provided in sub. (1). The use of a fictitious name is a  
13          violation of this section. Within 24 hours after any information from any such tax



1 return has been so obtained, the department shall mail to the person from whose  
2 return the information has been obtained a notification which shall give the name  
3 and address of the person obtaining the information and the reason assigned for  
4 requesting the information. The department shall collect from the person requesting  
5 the information a fee of \$4 for each return.

6 **SECTION 2.** 71.78 (4) (r) of the statutes is created to read:

7 71.78 (4) (r) The secretary of revenue and employees of that department for the  
8 purpose of preparing and maintaining the list of persons with unpaid tax obligations  
9 as described in s. 73.03 (61) so that the list of such persons is available for public  
10 inspection.

11 **SECTION 3.** 71.80 (23) of the statutes is created to read:

12 71.80 (23) **DISCLOSURE OF DELINQUENCY.** The department shall make available  
13 upon request, in printed form, the list and information concerning persons who owe  
14 delinquent taxes that appears on the Internet site described under s. 73.03 (61).

15 **SECTION 4.** 73.03 (61) of the statutes is created to read:

16 73.03 (61) To prepare and maintain a list of all persons who owe delinquent  
17 taxes, including interest, penalties, fees, and costs, to the department, in excess of  
18 \$25,000, which are unpaid for more than 90 days after all appeal rights have expired,  
19 and to post the names of persons from this list on the Internet at a site that is created  
20 and maintained by the department for this purpose. The department may prepare  
21 and maintain a list of such persons who owe delinquent taxes, as described in this  
22 subsection, of \$25,000 or less if the list contains all persons whose delinquency is at  
23 or above the lower threshold set by the department. The Internet site shall list the  
24 names, addresses, type of tax due, and amount of tax due, including interest,  
25 penalties, fees, and costs for each person who has one of the delinquent taxpayer

1 accounts, and the Internet site shall also contain a special page for the persons who  
2 have the 100 largest delinquent taxpayer accounts. Except as otherwise provided in  
3 this subsection, the department shall update the Internet site on a monthly basis.  
4 The department may not post on the Internet the name of any person who has  
5 reached an agreement or compromise with the department, or the department of  
6 justice, under s. 71.92 and is in compliance with that agreement, regarding the  
7 payment of delinquent taxes, or the name of any person who is protected by a stay  
8 that is in effect under the Federal Bankruptcy Code; and the Internet posting shall  
9 be updated each business day, as defined in s. 562.01 (3m), to comply with these  
10 prohibitions.

11 **SECTION 5.** 77.61 (5) (b) 12. of the statutes is created to read:

12 77.61 (5) (b) 12. The secretary of revenue and employees of that department  
13 for the purpose of preparing and maintaining the list of persons with unpaid tax  
14 obligations as described in s. 73.03 (61) so that the list of such persons is available  
15 for public inspection.

16 **SECTION 6.** 139.91 (1) of the statutes is amended to read:

17 139.91 (1) The Except as provided in sub. (4), the department may not reveal  
18 facts obtained in administering this subchapter, except that the department may  
19 publish statistics that do not reveal the identities of dealers.

20 **SECTION 7.** 139.91 (4) of the statutes is created to read:

21 139.91 (4) The secretary of revenue and employees of that department may  
22 reveal facts obtained in administering this subchapter for the purposes of preparing  
23 and maintaining the list of persons with unpaid tax obligations as described in s.  
24 73.03 (61) so that the list of such persons is available for public inspection.

25 **SECTION 8. Effective date.**

(1) This act takes effect on the first day of the ~~4th~~ month beginning after publication.

3 (END)



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRBs0157/2  
MES:cjs:pg

ASSEMBLY SUBSTITUTE AMENDMENT,  
TO 2003 ASSEMBLY BILL 473

1 AN ACT *to amend* 71.78 (2) and 139.91 (1); and *to create* 71.78 (4) (r), 73.03 (61),  
2 77.61 (5) (b) 12. and 139.91 (4) of the statutes; **relating to:** requiring the  
3 Department of Revenue to prepare and maintain a list of delinquent taxpayer  
4 accounts and to post on the Internet the names from the list.

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***Analysis by the Legislative Reference Bureau***

This substitute amendment requires the Department of Revenue (DOR) to prepare and maintain a list of delinquent taxpayer accounts in excess of \$25,000, subject to a number of exceptions, although DOR may set the threshold amount lower than \$25,000. The delinquent taxpayer accounts are accounts with tax obligations that are unpaid for more than 90 days after all appeal rights have expired. The list must contain the names, addresses, type of tax due, and amount of tax due, including interest, penalties, fees, and costs for each person on the list. The substitute amendment also requires DOR to create and maintain a site on the Internet that contains the names on the list, with the associated delinquent taxpayer information. The Internet site must contain a special page for the names on the list of the 100 persons who owe the greatest amount of delinquent taxes. DOR is required to update the Internet site on a monthly basis.

Under the substitute amendment, DOR may not post on the Internet the name of any person who has reached an agreement or compromise with DOR or the Department of Justice, and is in compliance with that agreement, regarding the

payment of delinquent taxes, or the name of any person who is protected by a stay that is in effect under the Federal Bankruptcy Code. To comply with these provisions, DOR is required to update the Internet site each business day.

Currently, if any person requests information on the net Wisconsin income tax, Wisconsin franchise tax, or Wisconsin gift tax reported as paid or payable in the returns filed by any person for any individual year, DOR is required to provide the information if the requester proves his or her identity and signs a statement setting forth the person's address and reason for making the request, and indicating that he or she understands the statutes regarding the divulgement, publication, or dissemination of the requested information. Under the substitute amendment, if DOR provides such information to a requester, the department must also provide information on any amount of delinquent taxes that the person owes as listed on the Internet site created in the substitute amendment.

---

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1       **SECTION 1.** 71.78 (2) of the statutes is amended to read:

2       **71.78 (2) DISCLOSURE OF NET TAX.** The department shall make available upon  
3       suitable forms prepared by the department information setting forth the net  
4       Wisconsin income tax, Wisconsin franchise tax or Wisconsin gift tax reported as paid  
5       or payable in the returns filed by any individual or corporation, and any amount of  
6       delinquent taxes owed, as described in s. 73.03 (61), by any such individual or  
7       corporation, for any individual year upon request. Before the request is granted, the  
8       person desiring to obtain the information shall prove his or her identity and shall be  
9       required to sign a statement setting forth the person's address and reason for making  
10      the request and indicating that the person understands the provisions of this section  
11      with respect to the divulgement, publication or dissemination of information  
12      obtained from returns as provided in sub. (1). The use of a fictitious name is a  
13      violation of this section. Within 24 hours after any information from any such tax  
14      return has been so obtained, the department shall mail to the person from whose  
15      return the information has been obtained a notification which shall give the name

1 and address of the person obtaining the information and the reason assigned for  
2 requesting the information. The department shall collect from the person requesting  
3 the information a fee of \$4 for each return.

4 **SECTION 2.** 71.78 (4) (r) of the statutes is created to read:

5 71.78 (4) (r) The secretary of revenue and employees of that department for the  
6 purpose of preparing and maintaining the list of persons with unpaid tax obligations  
7 as described in s. 73.03 (61) so that the list of such persons is available for public  
8 inspection.

9 **SECTION 3.** 73.03 (61) of the statutes is created to read:

10 73.03 (61) To prepare and maintain a list of all persons who owe delinquent  
11 taxes, including interest, penalties, fees, and costs, to the department, in excess of  
12 \$25,000, which are unpaid for more than 90 days after all appeal rights have expired,  
13 and to post the names of persons from this list on the Internet at a site that is created  
14 and maintained by the department for this purpose. The department may prepare  
15 and maintain a list of such persons who owe delinquent taxes, as described in this  
16 subsection, of \$25,000 or less if the list contains all persons whose delinquency is at  
17 or above the lower threshold set by the department. The Internet site shall list the  
18 names, addresses, type of tax due, and amount of tax due, including interest,  
19 penalties, fees, and costs for each person who has one of the delinquent taxpayer  
20 accounts, and the Internet site shall also contain a special page for the persons who  
21 have the 100 largest delinquent taxpayer accounts. Except as otherwise provided in  
22 this subsection, the department shall update the Internet site on a monthly basis.  
23 The department may not post on the Internet the name of any person who has  
24 reached an agreement or compromise with the department, or the department of  
25 justice, under s. 71.92 and is in compliance with that agreement, regarding the

1 payment of delinquent taxes, or the name of any person who is protected by a stay  
2 that is in effect under the Federal Bankruptcy Code; and the Internet posting shall  
3 be updated each business day, as defined in s. 562.01 (3m), to comply with these  
4 prohibitions.

5 **SECTION 4.** 77.61 (5) (b) 12. of the statutes is created to read:

6 77.61 (5) (b) 12. The secretary of revenue and employees of that department  
7 for the purpose of preparing and maintaining the list of persons with unpaid tax  
8 obligations as described in s. 73.03 (61) so that the list of such persons is available  
9 for public inspection.

10 **SECTION 5.** 139.91 (1) of the statutes is amended to read:

11 139.91 (1) The Except as provided in sub. (4), the department may not reveal  
12 facts obtained in administering this subchapter, except that the department may  
13 publish statistics that do not reveal the identities of dealers.

14 **SECTION 6.** 139.91 (4) of the statutes is created to read:

15 139.91 (4) The secretary of revenue and employees of that department may  
16 reveal facts obtained in administering this subchapter for the purposes of preparing  
17 and maintaining the list of persons with unpaid tax obligations as described in s.  
18 73.03 (61) so that the list of such persons is available for public inspection.

19 **SECTION 7. Effective date.**

20 (1) This act takes effect on the first day of the 6th month beginning after  
21 publication.

22 (END)